

**Assam Tax On Luxuries (Hotels, Lodging Houses And
Hospitals) (Amendment) Act, 2012**

11 of 2012

[14 May 2012]

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PREAMBLE

An

Act

further to amend the Assam Tax On Luxuries (Hotels, Lodging Houses and Hospitals) Act. 1989.

Whereas it is expedient further to amend the Assam Tax on Luxuries (Hotels, Lodging Houses and Hospitals) Act, 1989 (Assam Act V of 1989), hereinafter referred to as the principal Act, in the manner hereinafter appearing;

It is hereby enacted in the Sixty-third Year of the Republic of India as follows:-

1. Short title, extent and commencement :-

- (1) This Act may be called the Assam Tax on Luxuries (Hotels, Lodging Houses and Hospitals) (Amendment) Act, 2012.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force at once.

2. Insertion of new section 4A :-

In the principal Act, after section 4, a new section 4A shall be inserted, namely.--

4A. "Exemption.

The State Government, if considers it necessary in the public interest so to do, may by notification in the Official Gazette, subject to such conditions and restrictions as it may impose, exempt any person or hotelier or proprietor or class of persons or hoteliers or proprietors, fully or partially from payment of tax under this Act and the State Government may also grant such exemption retrospectively :

Provided that the State Government may withdraw any such exemption at any time, as it may think fit and proper :

Provided further that the luxury provided by any person or hotelier or proprietor or class of persons or hoteliers or proprietors for profit making and commercial purpose shall not be applicable for exemption from payment of tax under this Act.

Explanation: For the purpose of this section, the luxury provided for the activities aimed at preserving the cultural, literary aspect or activities causing spiritual, social harmony or activities in aid of victims of wars/natural disasters and the like shall be regarded as activities done in public interest."